



Louisiana Division of Historic Preservation

State Commercial Historic Rehabilitation Tax Credit

A Guide to Completing the Applications

Three Part Application Process

Part 1 Evaluation of Significance

- ♦ Determines if the building contributes to the significance of the Downtown Development District or Cultural District
- ♦ The Part 1 application form must have been submitted and approved before the Part 3 application is submitted.

Part 2 Description of Rehabilitation Work

- ♦ The Division of Historic Preservation (DHP) reviews for conformance with the Secretary of the Interior's Standards for Rehabilitation.
- ♦ **Applicants who begin construction prior to obtaining an approved Part 2 are proceeding at their own risk.**
- ♦ If the proposed work meets the Standards, DHP issues a preliminary decision approving the work. Or, the proposed work may be given a conditional approval that outlines specific modifications required to bring the project into conformance with the Standards.

Part 3 Request for Certification of Completed Work

- ♦ Requests final approval of the **completed** work.
- ♦ DHP evaluates the completed project and compares it with the approved Part 2 application.
- ♦ If it meets the Standards, DHP approves the project as a certified rehabilitation.

The Part 1 Application

- ◆ Original, signed form
 - All blanks **must** be filled
 - The **owner's original signature** is required
 - Social Security or Taxpayer Identification Number **must** be provided
- ◆ **Before** photographs that show the exterior, interior, and surroundings
- ◆ Photo key
- ◆ Letter from the Downtown Development District verifying the building's location within the district or a map showing the location of the building in the Cultural District
- ◆ In New Orleans, a map showing the precise location on the block (square) with each street named



Louisiana Division of Historic Preservation
Louisiana Historic Rehabilitation Tax Credit
HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 1 – EVALUATION OF SIGNIFICANCE

HISTORIC PRESERVATION

State Office Use Only
Project No. 0103

Instructions: Read the instructions carefully before completing application. No certifications will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use a continuation sheet or attach blank sheets.

Only enter a Name of Property if there is a true historic name.

1. Name of Property: _____
Address of Property: Street 501 Government Street
City Baton Rouge Parish East Baton Rouge State Louisiana Zip 70802
Name of Historic District: _____
Name of Downtown Development District: Baton Rouge Downtown Development District

Enter the name of the **Downtown Development District**

2. Check nature of request:

- ☒ Certification that the building contributes to the significance of the above-named Downtown Development District.
☐ Preliminary determination for individual listing in the National Register.
☐ Preliminary determination that a building located within a potential historic district contributes to the significance of the district.
☐ Preliminary determination that a building outside the period or area of significance contributes to the significance of the district.

Only one box must be checked

3. Project contact:

Name Gerald D. "Jerry" Hebert, II
Street 9332 Bluebonnet Blvd City Baton Rouge
State Louisiana Zip 70810 Daytime Phone No. 225-████████ Fax No. 225.766.7124

List Project Contact if different from owner

4. Owned by: ☒ Individual ☐ Corporation or Partnership

I hereby certify that the information I have provided is, to the best of my knowledge, correct and that I am either the owner of the property or the duly authorized representative of the owning organization.

Name Marion Causey, Jr. & Patsy Causey Signature Marion Causey Jr. Date 10/8/07
Organization _____
Social Security or Taxpayer Identification Number ██████████ ██████████
Street 11608 Major Oak Dr City Baton Rouge
State LA Zip 70815 Daytime Phone No. 225-████████

Applications must be signed in **blue ink** by all owners

A Social Security Number or Taxpayer ID Numbers is **REQUIRED.**

State Office Use Only

The Division of Historic Preservation has reviewed the "Historic Certification Application – Part 1" for the above-named property and hereby determines that the property:

- ☒ Contributes to the significance of the above-named district (or National Register property) and/or Downtown Development District and is a "certified historic structure" for the purpose of rehabilitation.
☐ Does not contribute to the significance of the above-named district.

Preliminary determinations:

- ☐ Appears to meet the National Register Criteria for Evaluation and will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer according to the procedures set forth in 36 CFR Part 60.
☐ Does not appear to meet the National Register Criteria for Evaluation and will likely not be listed in the National Register.
☐ Appears to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.
☐ Appears to contribute to the significance of a registered historic district but is outside the period or area of significance as documented in the National Register nomination or district documentation on file with the National Register Nomination.
☐ Does not appear to qualify as a certified historic structure.

Do NOT sign here.
This area is for State Use only. The State will review the application and notice of the determination will be mailed to the owner.

11-5-07 Date
██████████ Authorized Signature: Director of Louisiana Division of Historic Preservation
(225) 342-8160 Office Telephone No.
☐ See Attachments



Louisiana Division of Historic Preservation

CERTIFICATION APPLICATION PART 1

State Office Use Only
Project No. _____

Property Name _____

Property Address 501 Government Street

The applicant gives a good, overall description of the **current** condition of the exterior. Descriptions of significant architectural features, windows, and alterations should be included.

Enter the date of construction (a circa date is acceptable) and give the source of the date. List the date of any alterations to the building.

5. Description of physical appearance: The building is a two story masonry structure with a parapet roof. On the front, or south façade, at the ground floor is a storefront door and window system with an awning above the storefront. A light green tile decorates the base of the storefront system. The south façade is unpainted brick, except above the awning where there is a sign painted directly on the brick. Above the sign are 6 evenly spaced steel frame windows. The wood awning projects from the building just above the storefront system. There is a double Siamese standpipe at the front of the building.

The west side of the building is also unpainted brick except near the front of the building where the sign on the front of the building continues onto this side. Towards the rear of the building is a smaller storefront door and window system with an awning above it, similar to the storefront system at the front. On the second floor are 5 evenly spaced steel frame windows – the center window is directly above the storefront door. The parapet is stepped at the top.

The northwest corner of the building is chamfered. On the ground floor of this unpainted brick wall is a large storefront window. Above this window are attached blue letters that make a sign that reads "Causey's."

The rear, or north side, of the building is comprised of two materials, unpainted brick on the west half and painted stucco on the east half. On the west half there are 4 steel frame windows, 2 on the ground floor and 2 on the second floor directly above those on the ground floor. On the east side of this wall there is a roll-up door and on the second story are 2 wood double hung windows.

The east side of the building is painted stucco. On the ground floor at the back half of this wall is 2 doors and 1 small window. There are 8 evenly spaced aluminum frame windows on the second floor. The parapet roof is stepped. Services are located on this side of the building; pipes run horizontally above one of the doors, in the small window is an exhaust fan and the electrical service to the building and the electric meter are near the rear.

The interior of the building is a maze of wood frame and gypsum walls. Suspended ceilings run throughout both floors. The columns and bracing are covered with painted wood. There are 2 metal stairs and one elevator. On the first floor the interior face of the masonry wall is covered and painted. On the second floor the masonry is exposed on the west, south and northwest walls and on part of the north wall. On the remainder of the north wall and the east wall the masonry is painted white.

Date of Construction: pre-1891 Source of Date: Sanborn Map of 1891

Date(s) of Alteration(s): pre-1932

Has building been moved? ☐ yes ☒ no If so, when? _____

6. Statement of significance: The building is a two story masonry commercial building typical of what is found in Baton Rouge. It is one of a few surviving masonry buildings still standing on Government Street.

The Statement of Significance is a short statement that tells why the building contributes to the Downtown Development District or Cultural District.

The interior is described, specifically mentioning features such as the ceiling and wall finishes. Alterations to the floorplan should also be discussed here.

Before Photographs

Do:

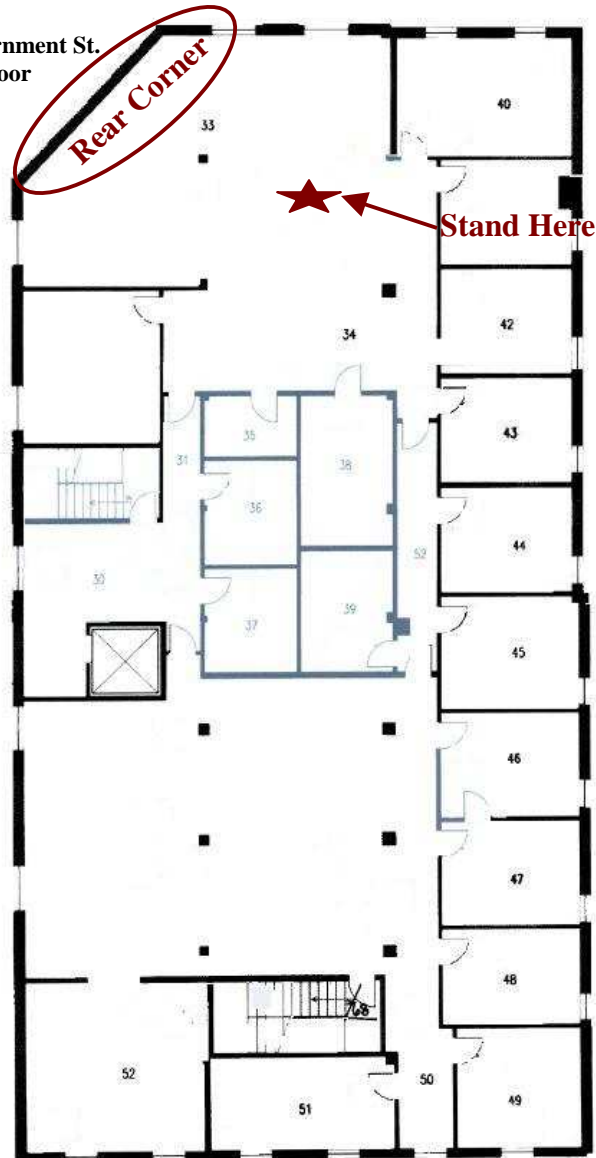
- ◆ Submit **color** photographs (at least 4" x 6")
- ◆ Use photo quality paper
- ◆ Provide a minimum of 10-20 photographs taken **before** work begins. **Note:** Larger buildings may require more photographs
- ◆ Key photographs to a plan
- ◆ Label each photograph on the back with number, address, and brief description
- ◆ Submit photographs loose in an envelope

Do NOT:

- ◆ Print on plain paper
- ◆ Submit Polaroids
- ◆ Submit photocopies of photographs
- ◆ Submit photographs via email or on CD
- ◆ Place photographs in individual sleeves in a binder or attach them to any sheet, folder, or booklet.

Creating the Photo Key

501 Government St.
Second Floor



Each picture should be numbered. The number should correspond to the number on the floorplan. An arrow drawn on the floorplan should indicate the direction the photographer was facing when the photograph was taken.

In this example, we will take a picture of the rear corner and key it to the floorplan.

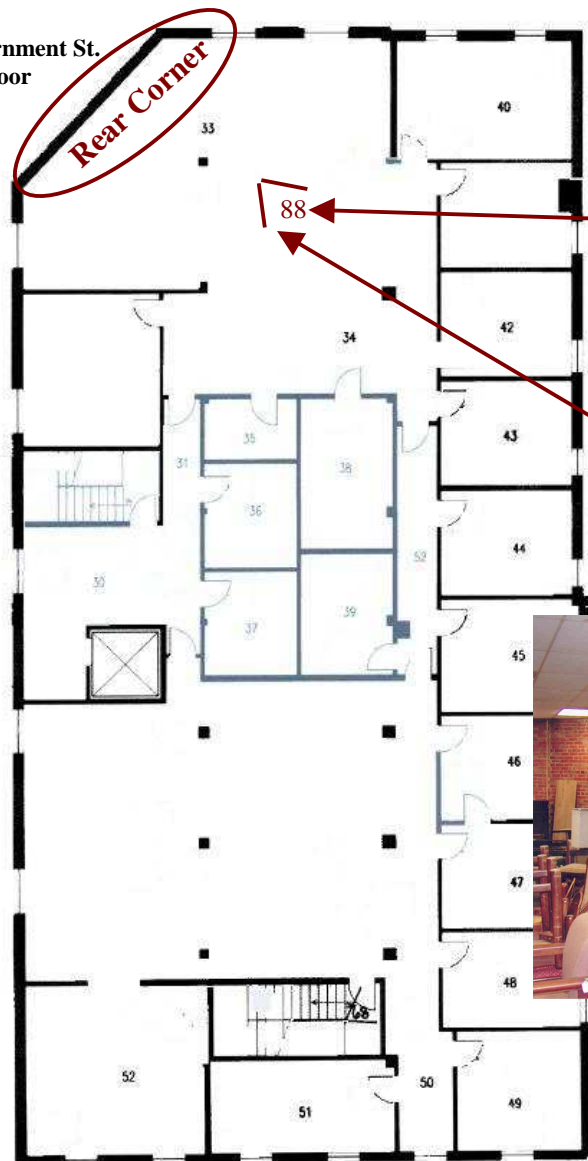
Step 1: Start with a blank floor plan.

Step 2: Stand on the star facing the rear corner.

Step 3: Take photograph of the rear corner.

Creating the Photo Key

501 Government St.
Second Floor



Write the picture
number here

Draw an arrow
from the number
towards the rear
corner

Step 4: Number the photograph. Here we will assign it #88.

Step 5: Write the number “88” on the floorplan in the same spot you stood to take the photograph.

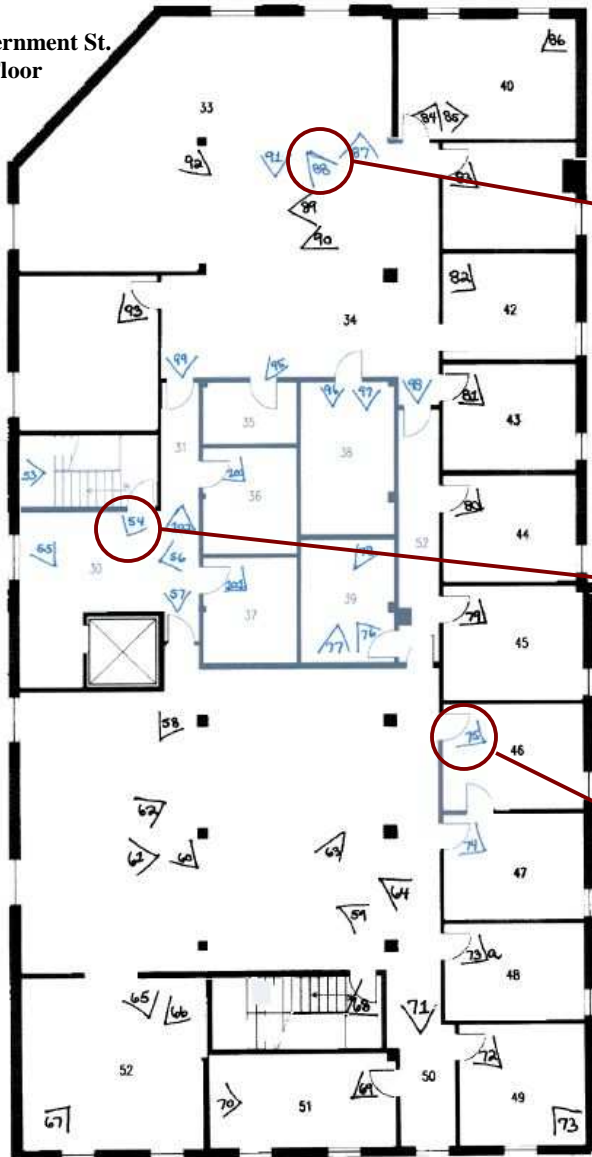
Step 6: Draw an arrow from the “88” on the floorplan towards the rear corner.

Step 7: Repeat for each photograph.

Write the picture number
on the photograph

Sample Photo Key

501 Government St.
Second Floor



Part 1 Application Checklist

☐ Application Form

- ☐ All fields are completed
- ☐ The owner has **signed** and **dated** the form
- ☐ The owner's Social Security or Taxpayer Identification Number is provided
- ☐ The Description of Physical Appearance accurately describes the building
- ☐ The Statement of Significance is provided

☐ Before Photographs

- ☐ **At least 10-20 color** photographs showing the interior, exterior, and surroundings are included.
- ☐ 4" x 6"
- ☐ On photo quality paper

Photo Key

- ☐ All photographs are **numbered, labeled, and keyed to a plan**
- ☐ In New Orleans, map showing precise location on the block (square) with each street named
- ☐ Letter from the Downtown Development District verifying the building's location or a map showing the location of the building in the Cultural District
- ☐ Application materials may be clipped together but are **not** bound in a binder, report, or any other format

The Part 2 Application

- ◆ Original, signed form
 - All blanks **must** be filled
 - The **owner's original signature** is required
 - Social Security or Taxpayer Identification Number **must** be provided
- ◆ Detailed description of **all** proposed work
- ◆ Color photographs of work performed to date
- ◆ Floor Plans: All windows, doors, chimneys, porches, and steps must be shown. If available, elevations should be submitted. For complex projects, elevations, cross-sections, window and door schedules, and HVAC plans **must** be submitted.
- ◆ \$250 Review Fee made payable to the Louisiana Division of Historic Preservation



Louisiana Division of Historic Preservation
Louisiana Historic Rehabilitation Tax Credit
HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 2 – DESCRIPTION OF REHABILITATION

State Office Use Only
Project No. **0032**

Instructions: Read the instructions carefully before completing the applications. No certifications will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use continuation sheets or attach blank sheets. A copy of this form may be provided to the La. Department of Revenue. The decision by the Division of Historic Preservation with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings, and specifications), the application form shall take precedence.

1. Name of Property: 203 Milam Renovation
Address of Property: Street 203 Milam
City Shreveport County Caddo State Louisiana Zip 71101
If listed individually in the National Register of Historic Places; give date of listing: _____
Has a Part 1 Application (Evaluation of Significance) been submitted for this project? ☒ yes ☐ no APB
If yes, date Part 1 submitted: 12-11-03 Date of certification: _____ State Project Number: 32

2. Data on building and rehabilitation project:
Date building constructed: 1860 Estimated cost of rehabilitation: \$80,000
Type of construction: Load bearing masonry
Use(s) before rehabilitation: Office Space Project start date (est.): December 1, 2002
Proposed use(s) after rehabilitation: Office Space Completion date (est.): February, 2004

3. Project contact:
Name Heath Rhea
Street 207 Milam Street, Suite C City Shreveport
State Louisiana Zip 71101 Daytime Phone No. 318-████████ Fax No. 318-221-0568

4. Owned by: ☐ Individual ☒ Corporation or Partnership
I hereby certify that the information I have provided is, to the best of my knowledge, correct, and that I am either the owner of the property or the duly authorized representative of the owning organization.
Name U.L. Coleman, III Signature [Signature] Date 12/5/03
Organization Milam Street Ltd.
Social Security or Taxpayer Identification Number ████████
Street 207 Milam Street, Suite C City Shreveport
State Louisiana Zip 71101 Daytime Telephone Number: 318-████████

State Office Use Only

The Division of Historic Preservation has reviewed the "Historic Certification Application – Part 2" for the above-named property and has determined:

- ☒ that the rehabilitation described herein is consistent with the historic character of the property or the district in which it is located and that the project meets the U. S. Secretary of the Interior's "Standards for Rehabilitation." This letter is a preliminary determination only, since a formal certification of rehabilitation can be issued only to the owner of a "certified historic structure" after rehabilitation work is completed.
- ☐ that the rehabilitation or proposed rehabilitation will meet the U. S. Secretary of the Interior's "Standards for Rehabilitation" if the attached conditions are met. This letter is a preliminary determination only, since a formal certification of rehabilitation can be issued only to the owner of a "certified historic structure" after rehabilitation work is completed.
- ☐ that the rehabilitation described herein is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the La. Dept of Revenue.

3/10/04
Date

[Signature]
Authorized Signature: Director of Louisiana Division of Historic Preservation

(225) 342-8160
Office Telephone No.

☒ See Attachments

If a Part 1 application has been submitted previously, enter the date submitted. If approved, enter the date of approval by the State

The State Project Number is assigned by the State upon receipt of the Part 1 application. If you submit the Part 1 and 2 concurrently, you will not have a project number.

List Project Contact if different from owner

The application must be signed and dated, in blue ink, by the owner. A signature by a non-owner on the owner's behalf is not sufficient.

This cost is only an estimate. An exact amount is not required!

A start date and estimated completion date are required for a complete application.

Do NOT sign here. This area is for State Use only. The State will review the application and notice of the determination will be mailed to the owner.

Sample Work Descriptions

Louisiana Division of Historical Preservation
CONTINUATION / AMENDMENT SHEET
Historic Preservation
Certification Application
Part 2



203 Milam Renovation

Property Name

203 Milam

Property Address

State Office Use Only
Project No:

5. DETAILED DESCRIPTION OF REHABILITATION / PRESERVATION WORK – Includes site work, new construction, alterations, etc. Complete blocks below.

Number 1	Architectural feature <u>Wood Windows</u> Approximate Date of feature <u>1983</u>	Describe work and impact on existing feature: All of the damaged windows in the building are being replaced with high quality double hung windows. All new windows are to be constructed with stain grade Spanish cedar. The trim, mullion sizing and number of lights all reflect the original period of construction of the building. The windows in offices will use insulated glass to reduce noise and improve efficiency (<u>Shop drawings are enclosed</u>).
Describe existing feature and its condition: All original windows have previously been destroyed or replaced. All the windows were replaced during the 1983 remodel to reflect the style and character of the original construction; however the second floor windows are suffering from considerable water damage and rot to the sash and frame.		
Photo no. <u>22</u> Drawing no. _____		
Number 2	Architectural feature <u>Exterior Facades</u> Approximate Date of feature <u>1868, 1983</u>	Describe work and impact on existing feature: Any damaged wood trim to be replaced to match existing in materials and style. All painted surfaces to be cleaned, scraped, sanded and repainted. A new canvas awning is to be installed over the existing frame. The awning will be a solid dark green acrylic canvas. The ends of the awning will be triangular in shape and all edges will have a straight seam.
Describe existing feature and its condition: The existing façade is composed of a <u>wood and glass storefront with cast iron pilasters</u> and a masonry wall above. They are all in good shape. The existing canvas awning has become faded and worn and it has been damaged by the birds that nest in the adjacent trees.		
Photo no. <u>23,24,39</u> Drawing no. _____		

Describe one architectural feature per block and estimate the date of the feature

The applicant gives a thorough description of the **existing** condition of the feature. Materials, the level of deterioration, and any alterations are described.

The proposed work description gives details about how the work will be carried out and the replacement materials used.

Reference photographs and architectural plans that illustrate the feature described.

Incomplete Work Description

The applicant uses general terms and does not provide details about materials, size, or design.

Specific information regarding the changes to the floorplan should be provided

Scope of Work:

The Lagniappe Restaurant Building is a two story masonry building with brick bearing walls and cypress wood floor trusses and roof trusses. On the exterior there was a second level balcony overlooking Main Street and that will be reinstalled using metal components. There will also be a rear balcony accessing the second level units. The second level interior wall will be divided into 8 individual bed and breakfast units. The units will range in width from 14'X 28'in size. Each unit will have access to the second level balconies and each will have access to existing internal wood stairwell. In 2007 this project was awarded a Main Street façade grant for the restoration work on the front façade. There will be parking available for the occupants of the B&B at the rear of the site.

Photographs and architectural plans that illustrate the features described are **not** referenced.

No information is provided regarding the windows, HVAC, wall and ceiling finishes, electrical, plumbing, doors, etc. This is not a **detailed** work description as required.

Part 2 Application Checklist

☐ Application Form

- ☐ All fields are completed
- ☐ The owner has **signed** and **dated** the form
- ☐ The owner's Social Security or Taxpayer Identification Number is provided
- ☐ A detailed written description of **all** proposed work has been provided

☐ If work has started, work-to-date photographs keyed to a plan

☐ Check for \$250 Application Fee payable to the Louisiana Division of Historic Preservation

☐ Floor Plans

- ☐ All windows, doors, chimneys, porches, and steps are shown
- ☐ Elevations, if available, should be provided
- ☐ For complex projects, elevations, cross-sections, window and door schedules, and plans for HVAC are provided
- ☐ For architects, plans may be half size (11 x 17)

☐ Application materials may be clipped together but are **not** bound in a binder, report, or any other format



Amendments



- ◆ Continuation/Amendment sheets with the name and address of the property should be submitted promptly if a change occurs in the proposed work
- ◆ Amendment sheets **must** be signed and dated by the owner
- ◆ Submit the Continuation/Amendment sheets to DHP for review and approval

Louisiana Division of Historic Preservation
CONTINUATION / AMENDMENT SHEET
Historic Preservation
Certification Application



Property Name

701 Baronne, New Orleans, LA

Property Address

Instructions. Read the instruction carefully before completing. Type, or print clearly in black ink. Use this sheet to continue sections of the Part 1 and Part 2 application, or to amend an application already submitted. Photocopy additional sheets as needed.

This sheet: ☐ continues Part 1 ☐ continues Part 2 ☐ amends Part 1 ☒ amends Part 2 State Project Number: 0119

First Floor Showroom: The existing coffered ceiling and wood-paneled finish of the showroom walls are not original. As-built drawings indicate the ceiling was originally finished with plaster (see Edward B. Silverstein drawings, Sheets 1 and 11, dated 9.21.1953). Donahue Favret Contractors, Inc. installed the coffered ceiling in 1983 (see attached letter from Maura Donahue dated 4.30.2008). Thus, the coffered ceiling is not original and non-historic.

Although the wall delineating the showroom from the sales offices remains in its original location with its original L-shape, the wall itself has undergone extensive alteration over time. In 1983, Donahue Favret Contractors, Inc. gutted and reconfigured the sales offices as well as the showroom walls (see attached letter from Maura Donahue dated 4.30.2008). Several door openings and their adjacent windows located along both the Baronne and Girod Street elevations were enclosed in 1983, significantly changing the overall appearance of the showroom wall (see Edward B. Silverstein drawings, Sheets 2 and 11, dated 9.21.1953). The passageway off the Girod Street elevation was captured for office space and the opening modified to hold two single-leaf office doors. The passageway on the Baronne Street elevation was relocated and enlarged to provide a lobby area between the showroom and the back sales offices. Full-height glazing was also installed along the showroom wall at that time. The upper wall portion of the cashier's station was removed in 1983, leaving a half-wall and an open counter area. An additional partition wall was installed along the Girod Street elevation, transforming a designated parking area just west of the showroom into office space. As-built drawings (see Edward B. Silverstein drawings, Sheets 2 and 11, dated 9.21.1953) indicate the original showroom walls were finished with plaster and plywood wainscoting. The existing wood paneling was installed during the 1983 renovations. Consequently, the present-day showroom wall does not retain its historic integrity. As a result, we continue to propose removing the wall as indicated in the original Part 2 application.

In addition to a thorough written description, the amendment references supplemental materials that were included.

For amendments, check the box for "amends Part 2" and then enter the State Project Number assigned to the project.

The amendment sheet must be signed and dated, in blue ink, by the owner.

Name Angela O'Byrne Signature *Angela O'Byrne* Date 6/23/08
Street 909 Poydras Street City New Orleans
State LA Zip 70112 Daytime Telephone Number (504) 584-5107

State Office Use Only

- ☐ The La. Division of Historic Preservation has determined that these project amendments meet the U.S. Secretary of the Interior's "Standards for Rehabilitation."
☐ The La. Division of Historic Preservation has determined that these project amendments will meet the U.S. Secretary of the Interior's "Standard for Rehabilitation" if the attached conditions are met.
☐ The La. Division of Historic Preservation has determined that these project amendments do not meet the U.S. Secretary of the Interior's "Standards for Rehabilitation."

Date

Authorized Signature: Director of Louisiana Division of Historic Preservation

(225) 342-8160
Office Telephone No.

☐ See Attachments

Do NOT sign here. This area is for NPS Use only. The NPS will review the amendment and notice of the determination will be mailed to the owner.

The Part 3 Application

- ◆ Original, signed form & 1 copy
 - All blanks **must** be filled
 - The **owner's original signature** is required
 - Social Security or Taxpayer Identification Number **must** be provided
- ◆ **After** photographs keyed to an **after** floor plan.
 - Photographs must meet the same requirements as the **before** photographs (color, 4" x 6", photo quality paper, loose in envelopes)
 - If possible, provide the same views as shown in the **before** photographs.

Louisiana Division of Historic Preservation
25% Louisiana Historic Rehabilitation Tax Credit Program

APR 21 2008



HISTORIC PRESERVATION CERTIFICATION
APPLICATION
REQUEST FOR CERTIFICATION OF
COMPLETED WORK PART 3

HISTORIC PRESERVA

State Office Use Only
Project No. 0094

Instructions: Upon completion of the rehabilitation, return this form with representative photographs of the completed work (both exterior and interior views) to the Division of Historic Preservation (DHP). If a Part 2 application has not been submitted in advance of project completion, it must accompany the Request for Certification of Completed Work. Type or print clearly in blue or black ink. The decision of the Division of Historic Preservation with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence.

Check "Yes" if you have received an approved Part 1 application.

1. Name of Property: 617-619 Texas Street
Address of Property: Street 617 Texas Street
City Shreveport Parish Caddo State Louisiana Zip 71101
Is property a certified historic structure? ☒ yes ☐ no If yes, date of certification by DHP: 8/1/07
or date of listing in the National Register: _____

Enter the appropriate date.
The date of certification can be found at the bottom of your Part 1 approval.

The project **Start** and **Completion** dates are required

2. Data on rehabilitation project:
The Division of Historic Preservation assigned rehabilitation project number (not the NPS #): 0094
Project starting date: 3/12/07
Rehabilitation work on this property was completed and the building placed in service on: 4/1/08
Final costs attributed solely to rehabilitation of the historic structure: \$ 3,548,723.78

Enter the **State** Project Number assigned to the project. This number can be found on your **State** Part 1 or Part 2 approval.

Enter the total amount of **Qualified Rehabilitation Costs**

Final costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping: \$ 569,663.37
(This amount is excluded from the credit.)

Enter the total amount of **all other costs not included** above

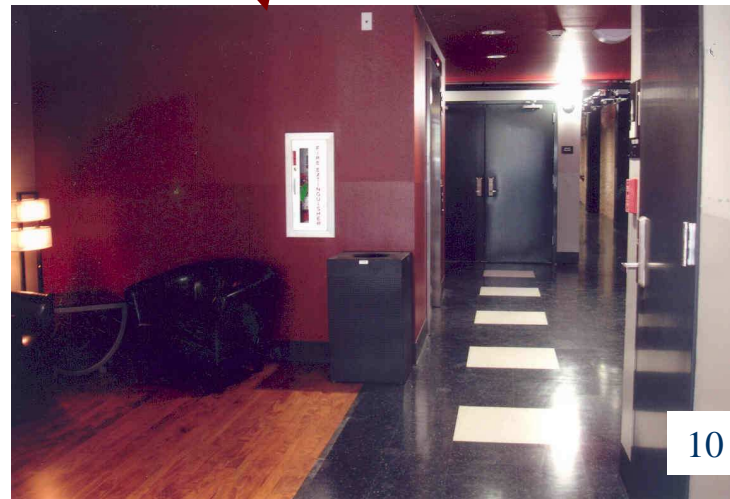
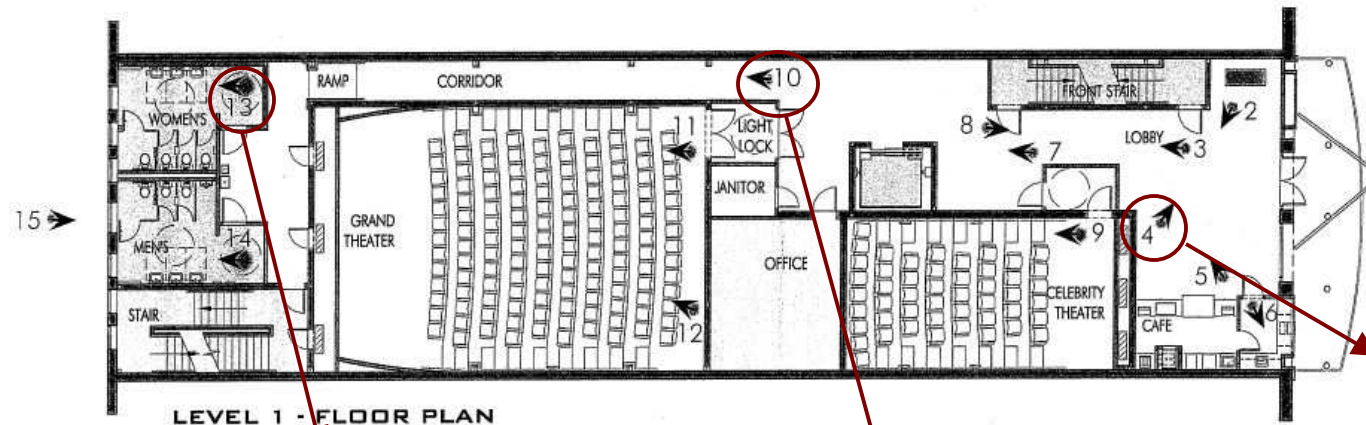
3. Owned by: ☐ Individual ☒ Corporation or Partnership Space on reverse for additional owners.
I hereby request certification for the rehabilitation work described above, for purposes of the State tax incentives. I hereby certify that the information I have provided is, to the best of my knowledge, correct and that I am either the owner of the property or the duly authorized representative of the owning organization. It is believed that the completed rehabilitation meets the U.S. Secretary of the Interior's "Standards for Rehabilitation" and is consistent with the work described in Part 2 of the Historic Preservation Certification Application.
Name Roland Ricou Signature Roland B. Ricou, Pres. Date: 4/8/08
Organization Downtown Shreveport Development Corporation 2 Inc.
Social Security or Taxpayer Identification Number: _____
Street 401 Edwards St., Ste 205 City Shreveport
State LA Zip 71101 Daytime Phone No. 318-555-5107 Fax No. _____

The application **must** be signed and dated, in **blue ink**, by the **owner**.
A SSN or TIN are **REQUIRED** for a complete application

Do NOT sign here.
This area is for State Use only. The State will review the application and notice of the determination will be mailed to the owner.

State Office Use Only
The Division of Historic Preservation has reviewed the "Historic Certification Application - Part 2" for the above-listed "certified historic structure" and has determined:
☒ That the completed rehabilitation meets the U.S. Secretary of the Interior's "Standards for Rehabilitation", and is consistent with the historic character of the property or the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." A copy of this certification has been provided to the La. Department of Revenue in accordance with State law. This letter of certification is to be used in conjunction with appropriate La. Dept. of Revenue regulations. Questions concerning specific tax consequences or interpretation of the Law (R.S.47:6019) should be addressed to the La. Dept. of Revenue office. Completed projects may be inspected by an authorized representative of the Division of Historic Preservation to determine if the work meets the "Standards for Rehabilitation". The credit equals 25% of all eligible costs.
☐ That the rehabilitation is not consistent with the historic character of the property or the Downtown Development District in which it is located, and that the project does not meet the U.S. Secretary of the Interior's "Standards for Rehabilitation". A copy of this form will be provided to the La. Dept. of Revenue.
5-19-08 Phil Boggan (225) 342-8160
Date Authorized Signature: Director of Louisiana Division of Historic Preservation Office Telephone No.

Sample Photo Key for After Photographs



Part 3 Application Checklist

- ☐ Application Form
 - ☐ All fields are completed
 - ☐ The owner has **signed** and **dated** the form
 - ☐ The owner's Social Security or Taxpayer Identification Number is provided
- ☐ After Photographs
 - ☐ **At least 24-36 color** photographs showing the interior and exterior are included
 - ☐ 4" x 6"
 - ☐ On photo quality paper
 - ☐ Preferably the same views as shown in the before photographs
- ☐ Photo Key
 - ☐ All photographs are **numbered, labeled, and keyed to an after floor plan**
- ☐ Application materials may be clipped together but are **not** bound in a binder, report, or any other format



Claiming the State Commercial Historic Rehabilitation Tax Credit



- ◆ The following documentation must be submitted by the claimant to the Louisiana Department of Revenue:
 - A copy of the approved Part 3 application or letter issued by DHP
 - A copy of the transfer documents
 - A schedule showing the remaining credit balance of the owner/transferee and the amount to be applied against the owner/transferee's liability for the current year.

Transferring the State Commercial Historic Rehabilitation Tax Credit

- ◆ Transferors and transferees shall submit to DHP and the Department of Revenue written notification of any transfer or sale of tax credits within **30 days** after the transfer or sale of such credits. The notification shall include:
 - The transferor's tax credit balance prior to transfer
 - The State tax credit project number
 - The transferor's remaining tax credit balance after the transfer
 - The date of the transfer
 - The amount of tax credit transferred
 - Any other information required by DHP or Department of Revenue
- ◆ Failure to comply with the notification provisions will result in the disallowance of the tax credit to the transferee until the parties are in full compliance
- ◆ The transfer or sale does not extend the time in which the credits can be used. The carry forward period for the credit begins on the date on which the credit was originally earned.
- ◆ To the extent that the transferor did not have rights to claim or use the credit at the time of transfer, the Department of Revenue shall either disallow the credit claimed by the transferee or recapture the credit from the transferee.